

Jared Preisler • WEBER COUNTY ASSESSOR

Bryan Frank • CHIEF DEPUTY ASSESSOR

Weber County Assessor - Weber Center
2380 Washington Blvd. STE 380 Ogden, Utah 84401
(801) 399-8572 Fax: (801) 399-8308
www.webercountyutah.gov/Assessor

February 2, 2026

NOTICE OF 2026 BUSINESS PERSONAL PROPERTY TAX FILING

Dear Taxpayer:

In accordance with the provisions set forth under the Revenue and Taxation laws of the State of Utah, taxable business entities are required to pay Personal Property Tax. Such tax is levied against all personal property (business equipment) in Weber County on January 1 of each year. Our records indicate that you are a leasing company leasing business equipment in Weber County. Statutes require you to report all business assets, except Real Property (land and buildings), that you own as of January 1, 2026, on the enclosed statement.

Enclosed with your packet is a summarized list of equipment reported in 2025. Please refer to the valuation schedules to correctly classify and depreciate your assets. For each tax district, a tax rate is listed for you to multiply by the total market value in that district to arrive at the tax amount due. For new locations, please visit www.webercountyutah.gov/Assessor/property.php and click "Find Your Tax Rate" to select the correct tax district and tax rate.

Note: Please provide a complete asset detail with the names and addresses of the companies or individuals you lease to in Weber County only. This list can be submitted electronically by emailing the equipment listing to weberleasing@webercountyutah.gov in Excel format. No PDF files, please.

New for 2026: **(1)** In 2025, the Utah Legislature shifted all non-mobile flight equipment from centrally assessed to locally assessed (Utah Code 59-2-201 (1)). Non-mobile flight equipment includes assets such as, but not limited to: Consumable Spare Parts, Plant and Equipment owned by the Air Carrier, Non-Licensed Vehicles, and Airport and Office Equipment. **(2)** In 2023, the Utah Legislature deemed supplies exempt from taxation. This exemption does not include expensed or capitalized items. Expensed and capitalized items must be reported.

Tax Exemption: **(1)** A business with an aggregate taxable value of **\$30,100** or less may be exempt from Personal Property Tax. Your application for exemption may only be considered with a completed Signed Statement of Personal Property. **(2)** If a business files and qualifies for the exemption, it is not required to file a signed statement for each continuing consecutive year unless the taxable value rises above the exemption threshold. Please note: you will be notified if your business has qualified for this exemption.

Your Signed Statement and tax payment are due on or before May 15, 2026.

Past-due accounts will be subject to a penalty equal to 10% of the tax due, but not less than \$25.00.

Interest will accrue at 9.5% annually on all accounts not paid in full by May 15, 2026.

If your lease has ended, sold, or you are no longer in business, please go to www.webercountyutah.gov/Assessor/property.php and complete the online "Business Change Form."

If you need assistance, please call (801) 399-8572 or visit our office at 2380 Washington Blvd. suite 380, Ogden, UT 84401. Our office hours are Monday through Friday, 8 am to 5 pm.

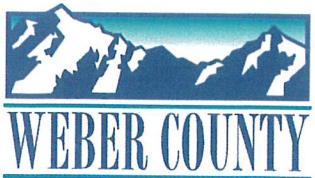
Sincerely,

Jared Preisler

Weber County Assessor

Utah Code: 59-2-307- ... Each person that fails to file the signed statement shall pay a penalty equal to 10% of the estimated tax due, but not less than \$25 for each failure to file a signed and completed affidavit. Upon a showing of reasonable cause, a county may waive or reduce a penalty imposed.

2026 SIGNED STATEMENT OF PERSONAL PROPERTY



Jared Preisler • WEBER COUNTY ASSESSOR
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2380 Washington Blvd. STE 380 Ogden, UT 84401
Phone: (801) 399-8572 • Fax: (801) 399-8308
www.webercountyutah.gov/Assessor/property.php

OFFICE USE ONLY

PLEASE VERIFY LOCATION ADDRESS

ADDRESS INCORRECT? SEE BUSINESS CHANGE FORM

Line 1: Equipment – Enter Market Value Grand Total.

_____ (1)

Line 2: Acquisitions and Deletions – Schedule A.

_____ (2)

Line 3: The total of lines 1 and 2 is rounded to the nearest dollar.

If the total on line 3 is \$30,100 or less, STOP, do not calculate the tax now. Sign the form below. DO NOT DEDUCT \$30,100.

_____ (3)

Line 4: Tax Rate – IMPORTANT NOTE: If the business location has changed during the past year, please call (801) 399-8572 for the correct tax rate.

_____ (4)

Line 5: Tax Amount Due – Line 3 multiplied by Line 4.

_____ (5) Tax Due

Make check payable to Weber County Assessor, 2380 Washington Blvd. STE 380, Ogden, UT 84401

PLEASE NOTE: FILING AND PAYMENT DUE DATE IS MAY 15, 2026

I do swear that this signed statement reflects a full, true, and correct account of all personal property within Weber County, Utah, subject to taxation, which was owned, possessed, managed, or controlled by me at noon on January 1, 2026, that no property has been transferred out of Weber County or disposed of for the purpose of avoiding any assessment. Unsigned statements will be returned and subject to interest and/or penalty if delayed. If your business qualifies for exemption from property tax based on the value detailed and listed herein, your signature on this statement of personal property is required. You certify that the taxable value of all tangible personal property owned by the legal entity listed above is \$30,100 or less. This application for exemption is not official until granted by the Board of Equalization. The Assessor will submit this form to the board on your behalf. This exemption is determined by ownership. If you have tangible personal property at different locations and file more than one personal property statement, the total value of all tangible personal property at all locations will determine exemption eligibility.

Any Taxpayer dissatisfied with the taxable value may appeal by filing an application no later than May 15, 2026. Appeal forms may be obtained from the Weber County Auditor's office, 2380 Washington Blvd. STE 320, Ogden, UT 84401

APPEALS MUST BE RECEIVED NO LATER THAN MAY 15, 2026

CUSTOMER SERVICE: (801) 399-8572

PLEASE CHECK ONE

- Sole Proprietor
- Partnership
- Corporation
- LLC

Nature of Business: _____

Federal Tax ID: _____

Date Opened: _____

SIGNATURE

REQUIRED

DATE

PHONE

REQUIRED

2026 PERSONAL PROPERTY VALUATION SCHEDULE

PROPERTY CODE 12	
Computer Hardware	
Year Acquired	Percent Good
2025	62%
2024	46%
2023	21%
2022	9%
2021 & prior	7%

Examples of Property Include:

CAD/CAM Systems
Data Processing Equipment
Data Processing Peripherals
LAN Systems
Mainframe Computers
Personal Computers
Plotters
Copiers
Copy, Fax, Printer Combination
Printer/Copy Machines
POS Systems-Non Manual
Thermal Printer

PROPERTY CODE 1	
Short Life Property	
Year Acquired	Percent Good
2025	76%
2024	47%
2023 & prior	12%

Property is highly susceptible to breakage, loss and rapid wear & tear.

Examples of Property Include:

Bath Mats
Computer Software
Library Materials/Books
Molds
Motel/Hotel Linen & Towels
Motion Picture Prints
Patterns, Jigs & Dies
Plants, Decorative
Pots & Pans
Utensils & Silverware
Wood Pallets

PROPERTY CODE 8	
Machinery & Equipment and Medical & Dental Equipment	
Year Acquired	Percent Good
2025	97%
2024	93%
2023	89%
2022	82%
2021	74%
2020	65%
2019	54%
2018	43%
2017	33%
2016	22%
2015 & prior	11%

Machinery & Equipment:

Machinery & tooling used in production and processing industries. Equipment used in service industries such as service stations, laundry & dry cleaning, cleaning, and bulk petroleum distributors

Examples of Property Include:

Air Compressors
Amusement Rides
Automotive Tools
Bakery Equipment Bottling
Bowling Equipment
Brew/Distillery Equipment
Cannery Equipment
Carpet Cleaners Equipment
Car Wash Equipment
Clothes Washers & Dryers
Conveyors
Drill Rigs-Non Petroleum
Dry Cleaning Machines
Food Preparation Equipment
Generators
Golf Carts
Incinerators
Kilns-Dry & Tunnel
Kitchen Appliances
Lawn Mowers
Lube Systems & Devices
Machine Shop Equipment
Manufacturing Machinery
Meat Packing Equipment
Merchandise Pickup Towers
Milling Plant Equipment
Mortuary Equipment
Piping - Industrial
Commercial Presses and Printing Equipment

PROPERTY CODE 13

PROPERTY CODE 13	
Heavy Equipment	
Year Acquired	Percent Good
2025	75%
2024	72%
2023	69%
2022	67%
2021	64%
2020	61%
2019	58%
2018	55%
2017	53%
2016	50%
2015	47%
2014	44%
2013	41%
2012 & prior	39%

Mobile Machinery used in the construction & quarry industry, as well as equipment used in the processing of construction materials.

Examples of Property Include:

Asphalt Equipment
Backhoes & Front Loaders
Batch Plants
Cement Batch Plants
Concrete/Cement Forms- Heavy Duty
Compaction Equipment
Cranes-Construction
Excavators
Graders
Loaders
Log Skidders & Loaders
Pavers
Scrapers
Snow Cats
Sweepers

PROPERTY CODE 5	
Furniture & Trade Fixtures	
Year Acquired	Percent Good
2025	96%
2024	90%
2023	83%
2022	74%
2021	64%
2020	52%
2019	39%
2018	26%
2017 & prior	13%

Non-mechanical furniture & trade fixtures

Examples of Property Include:

Auditorium & Theater Seats
Awnings
Bars & Sinks (Portable)
BBQs/Fireplaces
Beauty/Barber Shop Fixtures
Booths, Tables & Chairs
Cabinets & Shelves (Portable)
Cashier's Island
Check Out Counters
Decorations
Display-Cases & Racks (Non Refrigerated)
Exercise Equipment
Furniture- All Types
Garbage Containers
Framing
Motel/Hotel Beds and Furniture
Mobile Offices
Office and Concession Trailers
Movable Partitions
Movie Screens
Musical Instruments
Signs, Mechanical & Electrical
*LED Component of a billboard
Tanning Booths
Televisions
Water Slides

PROPERTY CODE 3	
Short Life Equipment	
Year Acquired	Percent Good
2025	90%
2024	79%
2023	59%
2022	41%
2021 & prior	21%

Data Processing Equipment, Electronic Type of Equipment, including Office Machines subject to severe wear & tear

Examples of Property Include:

Accounting Machines
Alarm Systems
Candy Machines
Cash Registers
Coin-Op Vending Machines
Drive-Up Windows (Bank)
Drones
Fax Machines
Microwave Communications Equip.
Music/Stereo Systems & Radios
Reservation Terminals
Shopping Carts
Small Equipment Rental
Sound Systems
Surveillance Camera/TV
Telephone Systems & Equip.
Typewriters
Video Game Machines

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2026 PERSONAL PROPERTY VALUATION SCHEDULE

PROPERTY CODE 29	
Pollution Control Equipment	
Year Acquired	Percent Good
2025	80%
2024	60%
2023	40%
2022	20%
2021 & prior	6%

Examples of Property Include:

Property used to prevent, control, or reduce air or water pollution and used in connection with NAICS subsector 324110 Petroleum Refinery

PROPERTY CODE 400	
Rental Media	
Year Acquired	Percent Good
2025	\$15.00

Examples of Property Include:

Rental Video Tapes, CDs, DVDs, Blu-Ray and computer games

PROPERTY CODE 401	
Rental Media	
Year Acquired	Percent Good
2024 & prior	\$3.00

Examples of Property Include:

Rental Video Tapes, CDs, DVDs, Blu-Ray and computer games

PROPERTY CODE 45-5	
Furniture & Trade Fixtures Used for Residential Purposes	
Year Acquired	Percent Good less Residential Exemption
2025	53%
2024	50%
2023	46%
2022	41%
2021	35%
2020	29%
2019	21%
2018	14%
2017 & prior	7%

Furniture & Trade Fixtures used **exclusively within a dwelling unit** that is a primary resident of a tenant.

Examples of Property Include:
Furniture - Couches/Chairs
Household Furnishings

PROPERTY CODE 15	
Semiconductor Manufacturing	
Year Acquired	Percent Good
2025	47%
2024	34%
2023	24%
2022	15%
2021 & prior	6%

Examples of Property Include:

Clean Room Equipment
Chemical & Gas Systems
Crystal Growing Equipment
Deionized Water Systems
Encapsulation Equipment
Photo Mask & Wafer Equip.

PROPERTY CODE 16	
Long Life Property	
Year Acquired	Percent Good
2025	97%
2024	96%
2023	94%
2022	91%
2021	90%
2020	89%
2019	85%
2018	80%
2017	73%
2016	67%
2015	59%
2014	56%
2013	54%
2012	47%
2011	40%
2010	31%
2009	25%
2008	18%
2007 & prior	9%

Examples of Property Include:

*Billboards (excluding LED component)

Grain Elevators - Non-Farm

Pipelines

Radio Towers

Sign Towers

Ski Lift & Tram Towers

Surface Tanks

Towers - Cell Phone, Broadcast

Underground Tanks

Wind Powered Electrical

Generators/Equipment/Towers

Property having a long physical life.

Examples of Property Include:

*Billboards (excluding LED component)

Grain Elevators - Non-Farm

Pipelines

Radio Towers

Sign Towers

Ski Lift & Tram Towers

Surface Tanks

Towers - Cell Phone, Broadcast

Underground Tanks

Wind Powered Electrical

Generators/Equipment/Towers

*Only billboard signage should be classified Long Life. For all other signage, including the LED component of a billboard, see property code 10.

PROPERTY CODE 45-8	
Household Machinery & Equip Used for Residential Purposes	
Year Acquired	Percent Good less Residential Exemption
2025	53%
2024	51%
2023	49%
2022	45%
2021	41%
2020	36%
2019	30%
2018	24%
2017	18%
2016	12%
2015 & prior	6%

Machinery & Equipment used **exclusively within a dwelling unit** that is a primary resident of a tenant.

Examples of Property Include:

Microwave Oven

Refrigerators/Freezers

Washers and Dryers

Window Mount Air Conditioners

PROPERTY CODE 25	
Aircraft/Manufacturing Tools & Dies	
Year Acquired	Percent Good
2025	91%
2024	79%
2023	60%
2022	42%
2021	23%
2020 & prior	4%

Examples of Property Include:

Aircraft Tools and Dies
Aircraft Manufacturing
Aircraft Manufacture & Test Equip
Aircraft Molds
Aircraft Patterns
Aircraft Taps and Gauges

PROPERTY CODE 2	
Computer Integrated Machinery	
Year Acquired	Percent Good
2025	96%
2024	89%
2023	79%
2022	68%
2021	56%
2020	43%
2019	29%
2018 & prior	14%

Machinery which cannot operate independently from the computer system. Machinery & computer sold as a single unit.

Examples of Property Include:
Computerized Assembly Machinery
Computer Driven Mills
Computer Integrated Fabrication
Machinery
MRI Equipment
Computerized Machine Lathes
CAT Scanners
Gamma Camera Systems
Digital Movie Projection Equipment
Ultrasound (Sonograph) Equipment
Mammography Units
Digital X-Ray Machines
Other Computer Integrated Machinery

Equipment used in the petroleum & gas exploration and production industry

Examples of Property Include:

Distillation Equipment
Drill Rigs
Gas Lines-Petroleum
Holding & Storage Facilities
Metering Devices
Petroleum Pumping Units
Re-Injection Equipment
Wellhead Assemblies
Well Site Generators

For more classification examples, please refer to the link listed below.

<https://propertytax.utah.gov/personal/classification-guide/>